

MEETING SUMMARY
PROPERTY TAX ADMINISTRATION TASK FORCE

May 21, 2003 - 10:00 AM TO 3:00 P.M.
(LOCATION: Tax World)

FULL MEMBER SESSION – 10:00 AM to 3:00 PM

MEMBERS PRESENT: Jim Zingale - Chair, Robert Banting, George Burnham, Robert Cohen, William Coleman, John Green, Chris Jones, Howard Liggett, Patricia Morrison, Sharon Outland, Bob Rackleff, John Seay, Jim Todora, Rex Ware, and Vicki Weber (sitting in for Rod Adams).

MEMBERS ABSENT: Keith Baker, Morgan Gilreath, Bill Graham, Terry Lewis, Richard Masching, Matt Ryan and Ken Small.

Chairman Jim Zingale called the meeting to order at 10:00 AM and welcomed the members to the 14th meeting of the Property Tax Administration Task Force. The following new members of the panel were introduced by the chair: Chris Jones, Escambia County Property Appraiser, Howard Liggett, representing the National Tax Lien Association, Patricia Morrison, representing the Tax Executive Institute, and Jim Todora, representing the Florida Association of Property Appraisers. The overall format of how the agenda has been planned, a review of the contents of the members packets, the rules of conduct and other housekeeping items were reviewed.

Lisa Echeverri, deputy director of the Department, presented the highlights of the activity related to the Department during the 2003 Legislative Session. Ms. Echeverri provided brief description of some property tax administration issues that passed during this year's session, some that did not pass, and a few that will still be at play during the special session beginning in late May. Among the several bills that passed during the session, she highlighted the following: a provision that allows tax certificates be sold electronically, a bill related to the City of Jacksonville's authority to audit the property appraisers and tax collectors; a bill related to notification of additional parties when a parcel of property is subject to a tax deed sale; and, a bill restoring the status quo for automatic renewal of agricultural exemptions. Bills which did not pass during the session included a provision to conduct annual audits of the Department of Revenue by the Auditor General; a limitation on the amount of real estate value that would be subject to the Save Our Homes cap; and, several bills related to the timing of the exchange of evidence before a VAB hearing.

Next, Steve Keller discussed recent court decisions and litigation issues including a synopsis of: *Sunset Harbor v. Robbins* and the confusion the decision has created on how to deal with assessments on partially completed property; the *Qwest* case which is a tangible personal property case regarding construction work in progress statute, the *DOR v. Pepperidge Farm* concerning a class-action refund in the second district determining that a class of taxpayers can be represented by some taxpayers who file a timely application for refund; the *Primeco v. Mastroianni* case which relates to the time limit for filing of an action by the property appraiser; *Ward v. Brown*, another class-action lawsuit in which some taxpayers that did file timely within their 60-day period sought to represent a number of taxpayers that did not file lawsuits timely within the 60 days; and the *Markham v. PPI d/b/a Pompano Park Racetrack* case related to certain areas of a horse racing park and the agricultural classification.

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David Beggs, director of the Property Tax Administration Program, followed Steve Keller with additional news on the organization of the Property Tax Administrative Program. His presentation centered on the content of the following handouts: “Operational and Strategic Initiative Planning” and “Strategic Initiative 8: Re-engineer Real Property Process—Strategy Team Status Report.”

Al Mobley, one of Property Tax Administration’s program administrators, provided the panel with an update on where the Department staff was in the process of promulgating the “Florida Market Area Guidelines.”

The Department arranged to have a luncheon speaker at this meeting. The speaker was Christian Weiss, Chief Economist for the Department, who presented a discussion on “State Revenues and the Florida Economy.” Mr. Weiss presentation focused on Florida’s tax structure, this year’s Legislative Session, and the economic outlook for Florida.

FACILITATED DISCUSSION

After the individual presentations were completed, the task force began its scheduled discussion about the issues, which had previously been identified and ranked by order of importance. An outline of the discussions for the remainder of the meeting is attached to this summary. Please see the attached document titled, “Flip Charts--Property Tax Administration Task Force, May 21, 2003”

Handouts from staff were made a part of the discussion. Those handouts included: Staff Survey of Collection Procedures by Tax Collectors—Mobile Home Fees; VAB Criteria for Special Master Decisions; and an interim report titled, “The Trim Notice and Process—Draft,” by the Florida House of Representatives.

The final business of the day was spent discussing a date, time and place for the next meeting. Members agreed that the specific date and time would be determined through an email solicitation by staff to the members in late February and early March. However, there was general consensus that the next meeting should be scheduled for late August, 2003.

The meeting adjourned at approximately 3:00 PM.

Kathy Henley, Property Tax Administration